

TENNESSEE REGULATORY AUTHORITY

Pat Miller, Chairman
Deborah Taylor Tate, Director
Sara Kyle, Director
Ron Jones, Director



RECEIVED
2005 JAN 24 PM 3:16
460 James Robertson Parkway
Nashville, Tennessee 37243-0505
T.R.A. DOCKET ROOM

January 21, 2005

Ms. Pat Childers, Vice President
Rates and Regulatory Affairs
Atmos Energy Corporation
810 Crescent Centre Drive, Suite 600
Franklin, TN 37067

Re: Atmos Energy Corporation ACA filing – Docket No. 04-00276

Dear Ms. Childers:

The six-month deadline for the completion and approval of the Staff's audit of Atmos Energy's ACA filing is February 23, 2005. In order for Staff to have sufficient time to complete its review and release the audit report, we plan to place the final audit report on the February 28, 2005 TRA Conference agenda for the Directors' consideration. The PGA Rule provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff¹. Thus we are asking that the above deadline be extended five days to February 28, 2005, the second Authority Conference in February. It is my understanding that the Company does not object to this request.

If you have any questions regarding this request, you can contact me at (615) 741-2904, extension 172.

Sincerely,

Gary Lamb
Financial Analyst
Utilities Division, Energy and Water
Tennessee Regulatory Authority

cc: Chairman Pat Miller
Darlene Standley, Chief
David Foster, Deputy Chief
Victor Edwards – Atmos Energy

Atmos Extension Letter

¹ TRA Rule 1220-4-7- 03(2)